(SRI S. NIJALINGAPPA)

These, of course, have been added on to us--what was ours, but was in the hands of or in the Sovereignty of other powers, namely, France and Portugal, have become, what they had to be legitimately India's own area; they have been included in our area. Because they are not duly politically represented in the Legislature and the necessity of representation in the Legislature arises, the Parliament saw its way to pass a Bill accepting these areas and then the Constitution has been amended according to the Fourteenth Amendment Bill. Of course, Hon'ble Members know what has been done. There is nothing for us to do except to pass the resolution and see that they are treated as Union territories. I commend this resolution to the House.

MR. DEPUTY SPEAKER.—I will put the Resolution to the House.

The question is:

"That this House ratifies the amendment of the Constitution of India falling within the purview of the proviso to article 368 thereof, proposed to be made by the Constitution (Fourteenth Amendment) Bill, 1962, as passed by the two Houses of Parliament."

The motion was adopted unanimously.

MYSORE BUILDINGS TAX BILL, 1962

Motion to consider.

SRI B. D. JATTI (Minister for Finance).—Sir, I beg to move:

"That the Mysore Buildings Tax Bill, 1962, as reported by the Select Committee, be taken into consideration."

MR. DEPUTY SPEAKER.—Motion moved:

"That the Mysore Buildings Tax Bill, 1962, as reported by the Select Commttee be taken into consideration."

†SRI B. D. JATTI.—Sir, this Bill was discussed in this Hon'ble House at length and several Hon'ble Members made very useful suggestions. All those useful suggestions were considered by the Select Committee appointed by this Honb'le House. The Select Committee Report, which has been submitted today, is unanimous, and so I may say that all the Hon'ble Members who made their suggestions should be happy that the Select Committee agreed with their suggestions. I will give only some of the important points which have been included in the present report.

A distinction has been made between residential and non-residential buildings. Again the exemption limit which was given to residential buildings is slightly different from the exemption given to non-residential buildings. In residential buildings, the exemption limit is one thousand square feet, whereas in the non-residential buildings, the exemption is 250 square feet.

Secondly, the rating areas have been classified with reference to population. One category is the areas having a population of more than 75,000. The second category is the areas having a population of more than 25,000 but not more than 75,000 and the third category is the areas having a population of more than 10,000 but not more than 25,000. So, the intention of the members of the Select Committee was to make a distinction between rural, semi-urban and urban areas.

Again, the taxation also varies from category to category because the economic condition of the people in the rural areas is slightly different from the people who live in the semi-urban areas. Again, the economic condition of the people in the semi-urban areas is different from the economic condition of the people who live in urban areas.

Then, for all the categories, in respect of the first 1,000 sq.ft. exemption is given as far as residential buildings are concerned and as far as non-residential buildings are concerned, exemption is given in respect of the first 2,000 sq.ft. Then, on the next 2,000 sq. ft. of floorage or part thereof, where it is an area with a population of more than 75,000, the rate per sq. ft. is 15 nP. and where

it is an area with a population of more than 25,000 but not more than 75,000, the rate per sq. ft. is 10 nP and where it is an area with a popluation of more than 10,000 but not more than 25,000, the rate per sq. ft. is 5 nP. Similarly, for all the other categories the rate per sq. ft. of the next higher slabs is given in the report.

Again, the tax is to be collected only once. It was suggested here and the Select Committee has also agreed to it and necessary provision has been made in the report that the tax will be collected only once and that it will not be repeated year after year.

Then, the exemption from taxation in respect of factories and workshops is to be removed. Originally, the factories and workshops were exempted. Now, that exemption is removed because when we are taxing residential buildings, why should we not tax people who are having factories and workshops.

The original provision in the Bill was that only those buildings which came into existence after 1st November 1956 should be taxed. But it was suggested here and was accepted in the Select Committee that buildings constructed prior to 1st November 1956 also should be taxed and the slab has been accepted now.

Then, it was suggested that it is possible that one individual may own a number of buildings and he may escape the tax. So, it has been recommended by the Select Committee that total floorage on all buildings owned by such a person should be subject to this tax.

It was also suggested that the collection of this tax should be entrusted to the local authorities. That also has been accepted and it is the local bodies that will collect it.

In the Select Committee it was suggested that the rate might be slightly enhanced, but the Select Committee has no power to enhance the rate of tax. For that, we will have to take the approval of the Governor. Now, care has been taken to get the approval of the Governor for enhancing the rates proposed in the Select Committee and they are shown in Schedule II. Wherever we have made wholesale changes in the clauses, care has been taken to indicate them properly. They are on pages 7, 8 and 9 and I need not go into them.

These are the changes proposed by the Select Committee and I hope the Hon'ble Members will approve this Bill.

Mr. DEPUTY SPEAKER.—I wish to bring to the notice of Hon'ble Members that the Business Advisory Committee has allotted one hour for this Bill and I hope the House will adhere to the time allotted.

Sri D. PARAMESWARAPPA (Honnali).—Sir, I want one clarification from the Hon'ble the Finance Minister. The words 'semi-urban' and 'semi-rural' are not clearly defined in this Bill. in the absence of any clear definition of these two words, my apprehension is that it may lead to misinterpretation and complications.

Sri B. D. JATTI.—Sir, while explaining the clauses, I explained about the three categories. These categories have been included having regard to the latest census figures. So, there is no difficuty.

†**Sri G. V. GOWDA** (Palya).—Sir, let me take this opportunity to welcome many of useful suggestions that have been made by the Select Committee. After going through the several provisions, I feel that there are some provisions where ambiguity still exists. They have divided the rating areas into three categorise depending upon the population of those places and the levy also varies from category to category. The Select Committee also feels that all buildings whether constructed before or after 1st November 1956 should be brought under this levy since the levy is made only once. When I went through the Bill, I could not find any provision in it which provides that Government can collect this tax in respect of buildings constructed before 1st November 1956. I do not know why this recommendation has been made when there is no such provision in the Bill itself.

I find that the assessing authority has also been given the power to take evidence on oath. I have not seen

(SRI G. V. GOWDA)

such a provision in the Sales Tax Act and other Acts. Generally that power is limited to appellate authorities and revisional authorities, but this is a new provision in this Bill. I do not know the significance of vesting this power on the assessing authority. I also fail to understand who would be the assessing authority. Of course, it has been stated that the local body under whose jurisdiction the building is situated, has got to make the collection of this tax, but we do not know who is the assessing authority whether he would be the servant of the local body or of the Government and what is the remuneration that the Government is contemplating to give to local body which is expected to make this collection on behalf of Government. If the local bodies have to make this collection naturally they are entitled to receive a certain percentage of the collection.

Sri B. D. JATTI.—All the amendments which have been suggested by the Select Committee will have to be moved and then incorporated in the Bill. Perhaps, the hon'le member has not gone through the amendments. If he goes through them, he will find that those amendments have been given notice of. The amendments suggested by the Select Committee cannot be incorporated in the Bill unless they are moved and passed by the House.

Sri G. V. GOWDA.—I have gone through the amendments suggested by the Select Committee and I have gone through the provisions of the Bill as reported by the Select Committee.

Sri B. D. JATTI.—The member will find from page 2 of the list of amendments, that those amendments are going to be moved.

Mr. DEPUTY SPEAKER.—Possibly the Hon'ble member has got not a list of the amendments.

Sri G. V. GOWDA.—I have got only the Bill as reported by the Select Committee.

Mr. DEPUTY SPEAKER.—The list of amendments has been placed in the pigeon holes of members.

Sri G. V. GOWDA.—Then, Sir, I find that exemption is sought to be given to buildings owned by the State Government. That is all right. Exemption is to be given to buildings used principally for religious, charitable or educational purposes. So far as charitable and educational purposes are concerned, we agree, but we do not know what exactly is the religious purpsoe for which exemption is souhgt to be given from this tax. What exactly is meant by 'religious purpose' is not known. Then I find that Government has also reserved the power under sub-clause (2) of clause 3 to exempt any class of buildings from the payment of this tax. When Government has taken such a power, I do not know why exemption should be given specially to buildings used for religious purposes. The sub-clause (2) is very comprehensive. I do not know what are the activities that would be carried on in those buildings which are supposed to be used for religious purposes. It is possible that some unscrupulous people may say that they are using the building for a religious purpose and on that ground claim exemption from this tax. Such an argument is likely to be advanced for taking advantage of this exemption clause. So I request Government to define what is religious purpose. If the exemption is for a mosque or a temple or mutt, I can understand; but under the guise of 'religious purpose' any and every building should not be allowed to claim this exemption.

Sri B. D. JATTI.—The Select Committee has not made any change regarding religious, charitable or educational purposes. The clause as it stood in the original Bill is retained and so the hon'ble member is not now entitled to comment on it as it has already been accepted by the House.

Sri G. V. GOWDA.—I am inviting the attention of the House to the fact that the Select Committee has not bestowed thought on this very important matter. This is my criticism against the Select Committee for not going into this matter and defined 'religious purpose'. If the term 'religious purpose' is not clearly defined

in the Bill, this term and this exemption is likely to be misused and Government is likely to lose much revenue. So it is in the interest of the State Exchequer that we should not allow anybody to escape taxation under the guise that the building is used for a religious purpose.

Mr. DEPUTY SPEAKER.—Was this suggestion made at the time of the general discussion ?

Sri B. D. JATTI.—It was suggested, but it was not accepted. What is to be done ?

Sri G. V. GOWDA.—I find that Government have reserved powers to frame rules in this behalf. They could as well define precisely what is religious purpose so that all sorts of people do not claim this exemption.

So far as non-residential buildings are concerned, they have given exemption to only a floorage of 250 sq. ft. It has also been said that any cow-shed or garage within the precincts of a building would also come up for counting the total floorage area. Suppose an agriculturist has got a cow-shed or cattle-shed within the precincts of his building for the convenience of the poor cattle, is it justifiable to count even the floorage of that cow-shed for the purpose of claculating the tax to be paid by him ? The cow-shed is not there for the convenient enjoyment of the building by the agriculturist-owner, but it is for the convenience of the poor dumb animals. If any structure is put up for enjoyment of the owner, then it can be counted for calculating the tax. So I submit that some kind of exemption should have been given to an agriculturist who has got a cow-shed within the precincts of his rersidence.

Just because he has constructed a building for keeping his cow and cattle these cow-sheds or cattle sheds cannot be classified in the category of non-residential buildings or residential buildings for the simple reason that no human being would reside there. Therefore, I am suggesting that some sort of concession or exemption should have been allowed in those cases of cattle sheds and cow sheds. So far as garage is concerned they are for the enjoyment of the people concerned and so they are liable to be taxed. Except there is nothing to show which is the prescribed authority,or the assessing authority, whether it is a Government servant or any servant appointed by a local authority, the amenities placed at the disposal of these bodies are most welcome. I am particular about one point, *i. e.*, to define what religious purpose is.

4-30 P.M.

† Sri V. S. PATIL (Belgaum I)—I wanted one clarification from the Hon'ble Minister. In this report, para 9 which refers to clause 3, there is a subpara reading as follows :—

> "The Committee are of the opinion that it is desirable to empower the Government to grant exemptions to such classes of buildings in the public interest as they may specify in a notification issued for the purpose."

I should iike to know why this exemption is to be given or why this power of exempting certain classes of buildings are to be given to the Government when we are making provisions for exemptions in the Bill itself or in the Act itself, where is the necessity of giving this extraordinary power to the Government to exempt such classes of buildings ? This will lead again to a sort of privilege which will spoil the name of the Government because unnecessary pressure will be brought upon them to get exemption by the influential persons in the party. It is in the best interest of the Government itself not to have such powers because they will not be in a position to displease their bosses nor will it be feasible and impartial to grant their wishes. Why the Government should be placed inthe most awkward position by granting such powers ? That is why I should like to know from the Hon'ble Minister what is the intention behind accepting this particular recommendation by the Committee.

† ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ (ಸಿರಾ).—ಸ್ವಾಮಿ, ಇವತ್ತಿನ ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ಇದರ ಮೇಲೆ ಹೆಚ್ಚಿನ ಮಾತು ಮಾತನಾಡಬೇಕಾದ ಸಂದರ್ಭವಿಲ್ಲ. ಆದರೆ ಇದರಲ್ಲಿ ಒಂದು ಅಪಾಯ ಇದೆ. ಆ ಅಪಾಯವನ್ನು ಸರಿಮಾಡಿ

(ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ)

ಕೊಳ್ಳಿ ಅಂತ ಅಷ್ಟೆ ಹೇಳುವುದು. ನಿಮಗೆ ಪವರ್ಸ್ ಕೊಡುವಾಗ ಹೇಗೆ ಹೇಗೆ ಮಾಡುತ್ತೀರಿ ಅಂತ ನಮಗೆ ಗೊತ್ತು. ಸರ್ಕಾರ ಯಾವಾಗ ಬೇಕಾದರೆ, ಅನುಕೂಲ ಕಂಡಾಗ, ಮಾಡಿಕೊಳ್ಳುವುದಕ್ಕೆ ಒಂದು ಅಧಿಕಾರ ಇಟ್ಟುಕೊಳ್ಳುವುದಕ್ಕೆ ಒಂದು ಕ್ಲಾಸ್ ಇದೆ.

ಇದನ್ನು ಜನರಲ್ ಡಿಸ್ಕಷ್ ಆಗುವಾಗ್ಗೆ ಹೇಳಿದ್ದೇವೆ. ರಿಲಿಜಿಯಸ್ ಪರ್‌ಪಸ್ ಎಂದರೆ ಡಿಫೈನ್ ಮಾಡಿ, ಏಕೆ ಕೊಡಬೇಕೆಂದು ಹೇಳಿ ಎಂದರೆ ಈಗಲೂ ಕೂಡ ಹೇಳಿಲ್ಲ. ಏಕೆಂದರೆ ಅವತ್ತು ಬಹಳ ಬ್ಲಂಟ್ ಆಗಿ ಹೇಳಿದೆ, ಮಠಗಳು, ಅದು ಇದು ಮದುವೆ, ಮುಂಜಿ ಅಂತ ಹೇಳುತ್ತಾರೆ. ಅದಕ್ಕೆ ಇದು ಬೇಡ. ಏನಾದರೂ ಒಂದು ನಿರ್ದಿಷ್ಟವಾಗಿ ಹೇಳಿ ಎಂದರೆ ಅದು ಇಲ್ಲಿ clear ಆಗಿಲ್ಲ. ಸೆಲೆಕ್ಟ್ ಕಮಿಟಿಯವರು ಹೇಳಿದ್ದು ಒಪ್ಪಿದರೂ ನಾವು ಏನು ಹೇಳಿದ್ದೂ ಅದನ್ನು ಪರ್ಯಾಲೋಚನೆಗೆ ತೆಗೆದುಕೊಂಡಂತೆ ಇಲ್ಲ, ಈಗಲಾದರೂ ಹಣಕಾಸಿನ ನಿಟಿವರು ದೊಡ್ಡಮನಸ್ಸು ಮಾಡಬೇಕು.

ನಾವೆಲ್ಲಾ ಒಂದೇ ರಿಲಿಜನ್, ರಿಲಿಜಿಯಸ್ ಇನ್‌ಸ್ಟಿಟ್ಯೂಷನ್ ಅಂದರೆ ಡಿಫೈನ್ ಮಾಡಬೇಕು. ನಾಳೆ ಸೊಸೈಟಿಯವರು ಒಂದು ಬಿಲ್ಡಿಂಗ್, ಗೋಡೌನ್ ಕಟ್ಟುತ್ತಾರೆ, ರೆಗ್ಯುಲೇಟೆಡ್ ಮಾರ್ಕೆಟ್‌ನವರು ಕಟ್ಟಡ ಕಟ್ಟುತ್ತಾರೆ. ಆಗ ಅವರೆಲ್ಲರೂ ತಮ್ಮ ಹತ್ತಿರ ಓಡಿ ಬರುತ್ತಾರೆ. ನೀವೇನು ಮಾಡುತ್ತೀರಿ? ಈ ಅಧಿಕಾರ ಉಪಯೋಗಿಸುತ್ತೀರಿ. ಸಾರ್ವತ್ರಿಕ ಉಪಯೋಗಕ್ಕೆ ಎಂದು ಹೇಳುತ್ತೀರಿ, ಸೊಸೈಟಿ ಗೋಡೌನ್ ಕಟ್ಟಿದರೆ ಬಿಟ್ಟುಕೊಡಬೇಕು. ರೆಗ್ಯುಲೇಟೆಡ್ ಮಾರ್ಕೆಟ್‌ನವರು ವೇರ್ ಹೌಸ್ ಕಟ್ಟಿದರೆ ಬಿಟ್ಟುಕೊಡಬೇಕು ಎಂದು ಹೇಳುತ್ತಾ ಏನು ಉದ್ದೇಶ ಹಣ ಜಾಸ್ತಿ ಬರಬೇಕೆಂದು ಮಾಡಿದ್ದಿರೋ ಅದು ತಮಗೆ ಅಧಿಕಾರ ಬಂದಾಗ ಖೋತಾ ಆಗುತ್ತದೆ. ಅದಕ್ಕೆ ಇದು ದಾರಿ. ಆದ್ದರಿಂದ ತಮಗೆ ಹೇಳುವುದು, ಇದನ್ನು ಕೂಲಂಕಷವಾಗಿ ಯೋಜನೆ ಮಾಡಿ ಸ್ವಲ್ಪ ಎಚ್ಚರಿಕೆಯಿಂದ ಹಣ ಕೇಳಿರಿ ಮಾಡಿ. ಇವತ್ತಿನ ತುರ್ತು ಪರಿಸ್ಥಿತಿಯಲ್ಲಿ ಇಂಥಾ ಅಧಿಕಾರವನ್ನು ಇಟ್ಟುಕೊಳ್ಳಬೇಡಿ. ಅಂಥಾ ಪರಿಸ್ಥಿತಿ ಬಂದರೆ ನಮ್ಮ ಹತ್ತಿರ ಬನ್ನಿ. ಯಾವುದಾದರೂ ಒಂದು ದಾರಿ ಕಂಡುಹಿಡಿದುಕೊಳ್ಳಿ. ಅಷ್ಟೇ ಹೊರತು ಇದು ಸರಿಯಾಗಿ ಕಾಣುವುದಿಲ್ಲ ಎಂದು ಅನ್ನಿಸುತ್ತದೆ. ಎಲ್ಲಕ್ಕಿಲ್ಲಾ ಒಪ್ಪಿಕೊಳ್ಳುತ್ತೇವೆ. ಇದರ ಮೇಲೆ ಬರೀ ಹಣ ಗುದ್ದಿ ಮೈನೋಯಿಸಿಕೊಳ್ಳಬೇಕಾದ ಪರಿಸ್ಥಿತಿ ಇಲ್ಲ. ತೀವ್ರ ಚರ್ಚೆ ಮಾಡಿ ಇದನ್ನು ಹಾಕಲೇ ಬೇಕೆಂಬ ತೀರ್ಮಾನಕ್ಕೆ ಬಂದಿದ್ದೇವೆ. ಬಂದ ಮೇಲೆ ಇದರಲ್ಲಿರತಕ್ಕ ಒಂದು ಅಪಾಯ ಹೇಳಿದೆ. ನಾಳೆ ದಿವಸ ದೇವಸ್ಥಾನದಲ್ಲಿರತಕ್ಕ ಭಂಗಾರ, ಹೆಣ್ಣು ಮಕ್ಕಳ ಕುತ್ತಿಗೆಯಲ್ಲಿರತಕ್ಕ ಮಾಂಗಲ್ಯವನ್ನು ಕೂಡ ಬಿಡುವುದಿಲ್ಲ ಎಂದ ಮೇಲೆ ಈ ಒಂದು ಅಧಿಕಾರವನ್ನು ಏಕೆ ಇಟ್ಟುಕೊಂಡಿದ್ದೀರಿ. ತೆಗೆದು ಹಾಕಿ. ಎಲ್ಲರಿಗೂ ಒಂದೇ ನ್ಯಾಯ. ಮಠಗಳು, ದೇವಸ್ಥಾನಗಳು, ಮಸೀದಿಗಳು, ಚರ್ಚುಗಳು ಎಲ್ಲಕ್ಕೂ ಒಂದೇ ರೀತಿಯಲ್ಲಿರಬೇಕು, ಮನೆ ಕಟ್ಟುವವರಿಗೆ ಏನು ಕಾನೂನು ಅಪ್ಲೈ ಆಗುತ್ತದೆಯೋ ಅದೇ ದೇವಸ್ಥಾನಗಳಿಗೂ ಅಪ್ಲೈ ಆಗಬೇಕು. ರಿಲಿಜಿಯಸ್ ಇನ್‌ಸ್ಟಿಟ್ಯೂಷನ್‌ಗಳಿಗೂ ಅಪ್ಲೈ ಆಗಬೇಕು, ನಮಗೂ ಅಪ್ಲೈ ಆಗಬೇಕು, ನಿಮಗೂ ಅಪ್ಲೈ ಆಗಬೇಕು.

ಸೆಮಿ-ರೂರಲ್, ಸೆಮಿ-ಅರ್ಬನ್ ಅಂತ ಹೇಳಿ ಶ್ರೀಮಾನ್ ಪರಮೇಶ್ವರಯ್ಯನವರು ಕೇಳಿದ್ದಕ್ಕೆ ಹೇಳಿದಿರಿ. ಅದು ಸ್ವಲ್ಪ ಅರ್ಥವಾಗಲಿಲ್ಲ. ಅದನ್ನು ಹೇಳಿಬಿಟ್ಟರೆ ಈ ಬಿಲ್ಲನ್ನು 5-6 ನಿಮಿಷದಲ್ಲಿ ಪಾಸ್ ಮಾಡುತ್ತೇವೆ. ಆದ್ದರಿಂದ ಇದರಲ್ಲ ಅದಗಿರತಕ್ಕ ಅನುಮಾನವನ್ನು ಪರಿಹರಿಸಿ ಬೇಕಾದರೆ ಈ ಬಿಲ್ಲನ್ನು ಪಾಸ್ ಮಾಡಿ.

† Sri B. D. JATTI.—Sir, there are no amendments moved by any of the Hon'ble Members and it is not the intention of the Hon'ble Members who have spoken so far to oppose the Bill, but they wanted to get some clarifications. From that point of view I have to clarify. What I meant by Rural area is, on page 2 last sentence "area having a population of more than 10,000 but not 25,000". What I meant by semi-urban is, clause (b) "area having a population of more than 25,000 but not more than 75,000." What I meant by purely urban is, 'areas having a population of more than 75,000'. That was the explanation which I wanted to give instead of repeating rural, semi-urban and urban. The second point he seeks clarification is regarding religion. My friend Sri G V. Gowda wants to know what is exactly meant by religion.

Sri G. V. GOWDA.—Religious purpose!

Sri B. D. JATTI.—If we know what is religion and the purpose for which it is meant, is religious purpose. What more can I explain? In a country like ours, to explain religion, I can explain that philosophy is a theory to know about God and religion is practice just like a laboratory wherein we have to practise theory and try to find out what exactly we wanted to know. I am giving my correct interpretation of religion. This is a practising place where we will be tought by experiment and try to find out God and ultimately we will have to realise that the internal soul which is in you will have to ultimately commune with external soul what is called the universal soul and that is religion. If he is satisfied, well, and if he is not satisfied I have nothing more to say. I am not an expert on religion or spiritualism.

Sir, the Hon'ble Member Sri V. S. Patil wanted to know why should there be any authority given to the State Government to give exemption to particular class of buildings. If there is a

slight dispute regarding religious institution or charitable institution, then there must be some authority to enquire about it and give a decision, that it is so or it is not so. That is the main purpose. This is an Act by which we will have to collect tax only once. So, there is no difficulty and there is no possibility of misusing it. On the contrary, it is with a view to use it properly and to give the real charitable institutions the benefit.

Mr. DEPUTY SPEAKER.—What about Gymnasiums and Sports Pavilions ?

Sri B. D. JATTI.—It is a discretion which is given to the Government and if they feel they are properly used then they will give exemption. There is no point in saying that a misusing power is given to the Government.

Sri S. SIVAPPA (Sravanabelagola).—In any Bill, explanations for the words used in the Bill have to be given in the preliminary Chapter. But here you have explained as has been pointed out by my friend Sri Venktai Gowda and Sri Muckannappa certain words and some words have been unexplained. For example, the words 'religious,' 'residential' and 'non-residential' are not explained. When you have given some exemptions for residential quarters and non-residential quarters, it must be clearly defined what is residential quarter and what is non-residential quarter. There should not be ambiguity for the assessing officer to say whether it is residential or non-residential. I want the Government to clearly state what is meant by non-residential quarter. It must be incorporated in the Act itself. As Mr. Venkatai Gowda said, even a cow-shed may be treated as non-residential; bath-room outside can be described as non-residential. So, it should be defined. You gave an ambiguous meaning to the word 'religion'. You have explained what is charitable purpose and what is an educational institution. When you have explained the two words, you have also to explain what is meant by religious purpose. To leave the word 'religious' without explanation would really lead to a lot of complications and ambiguity and the explanation of this word would go a long way for an assessing officer to use his discretion. Otherwise, it will defeat the very purpose of the Bill. So, it is very necessary that these words should be defined and incorporated in the Bill itself. It should not be left to the assessing officers to decide as it will defeat the very purpose of the Bill. I earnestly request the Hon'ble Finance Minister to bestow on this and incorporate the definition of these two words in the Definitions Chapter.

Sri B. D. JATTI.—Regarding residential buildings, on page 12, residential buildings are defined. Those which do not come under the category of residential buildings come under the category of non-residential buildings. It is clear. Regarding religion, I do not think it is necessary and possible for us to give definition about it.

Sri S. SIVAPPA.—Because of the hetrogeneous society in the country where there are different religions, it is very necessary that it should be defined. Otherwise, it gives scope for an assessing officer. This country has got many religions and religious institutions and the scope will be wide. Even a swamiji or a religious head may be included under this and a lot of complications will arise out of this. You give a long definition, I do not mind.

Sri B. D. JATTI.—In our country there may be different religions. Ultimately religion is one. Even for practical purposes, there are number of religions, but all religions which lead us to know God are accepted in our country and all religious institutions which make us know God are accepted religions.

Mr. DEPUTY SPEAKER.—The question is :

"That the Mysore Buildings Tax Bill, 1962, as reported by the Select Committee, be taken into consideration."

The motion was adopted.

Mr. DEPUTY SPEAKER.—The Bill will be read clause by clause. The question is :

"That clause 2 stand part of the Bill".

The motion was adopted.

Clause 2 was added to the Bill.

Mr. DEPUTY SPEAKER.—Clause 3. There is an amendment.

Sri B. D. JATTI.—I beg to move:

"1. That for clause 3, the following clause shall be substituted, namely:—

"3. *Exemptions.*—(1) The buildings tax shall not be leviable in respect of the following buildings, namely:—

(*a*) buildings owned by the State Government, the Central Government or any local authority;

(*b*) buildings used principally for religious, charitable or educational purposes;

Explanations.—(i) "Charitable purpose" includes relief of the poor and medical relief;

(ii) A building used for educational purposes includes a boarding house or hostel for students.

(*c*) save in respect of buildings to which proviso (1) to sub-section (1) of section 4 is applicable, residential buildings having a floorage of not more than one thousand square feet and non-residential buildings having a floorage of not more than two hundred and fifty square feet.

(2) The State Government may, if in its opinion it is necessary in public interest so to do, by notification in the official gazette, exempt from payment of buildings tax any class of buildings.

(3) If any question arises as to whether a building falls under sub-section (1) or a notification issued under sub-section (2), it shall be referred to the Commissioner of Commercial Taxes and the decision of the Commissioner of Commercial Taxes thereon shall be final and shall not be called in question in any Court of law. Before the Commissioner of Commercial Taxes decides the question the parties interested shall be given an opportunity to be heard."

Mr. DEPUTY SPEAKER.—Amendment moved:

Clause 3.

"1. That for clause 3, the following clause shall be substituted, namely:—

"3. *Exemptions.*—The buildings tax shall not be leviable in respect of the following buildings, namely:—

(*a*) buildings owned by the State Government, the Central Government or any local authority;

(*b*) buildings used principally for religious, charitable or educational purposes;

"*Explanations.*—(i) Charitable purpose" includes relief of the poor and medical relief;

(ii) A building used for educational purposes includes a boarding house or hostel for students.

(*c*) save in respect of buildings to which proviso (1) to sub-section (1) of section 4 is applicable, residential buildings having a floorage of not more than one thousand square feet and non-residential buildings having a floorage of not more than two hundred and fifty square feet.

(2) The State Government may, if in its opinion, it is necessary in public interest so to do, by notification in the official gazette, exempt from payment of buildings tax any class of buildings.

(3) If any question arises as to whether a building falls under sub-section (1) or a notification issued under sub-section (2), it shall be referred to the Commissioner of Commercial Taxes and the decision of the Commissioner of Commercial Taxes thereon shall be final and shall not be called in question in any Court of law. Before the Commissioner of Commercial Taxes decides the question the parties interested shall be given an opportunity to be heard."

†Sri V. S. PATIL (Belgaum I).—So far as the present amendment moved by the Hon'ble Minister is concerned, we should like to know the meaning of a few words used here. In sub-clause (i) (*b*), the words used are :

> " buildings used principally for religious, charitable or educational purposes "

Here the word " principally " has been used. " Buildings used for religious, charitable or educational purposes " would have been proper. May I know the meaning of the word "principally" which has been used here ? That distinction between a building which has been made or used wholly for religious or charitable purposes—what is the intention of the Committee in using this word " principally " ? " Principally " means what ? How is it to be ascertained ? Is it to be ascertained from the income that is to be used or is to be ascertained from the major portion of the building that is used for this particular purpose ? In what way is the word " principally " got to be interpreted and why has this been introduced ? Supposing the area of a building is five thousand square feet and out of that, three thousand square feet is used for a particular religious or charitable purpose and the remaining two thousand feet is not used for that purpose and it is used for something else, can the whole building of five thousand square feet be treated as a building used principally for religious and charitable purpose ?. By the use of the word ' principally ', we are giving a scope for arising or creating doubts, and even, these matters may go to a Court of Law to interpret what is meant by " principally ". So, I should like, Sir, that this word " principally " to be deleted. The word "principally " may give rise to different kinds of interpretations as we know from the various Acts and interpretations put upon the word ' principally ' in the various High Courts in different manners. That is why I shonld like to know why this word 'principally' has been introduced here.

The second point is about educational purposes. What is meant by educational purpose. We have got several Trusts of newspapers. Take the case of Samyukta Karnataka. The principle aim of that paper is meant to educate the people in the science of politics and all those matters. So the word education is there also. There are several papers of this nature. They have created trusts. Can it be stated that trusts will be covered by this word educational purpose ? The word " Education " has not at all been defined. Educating the people in a particular way for a particular purpose will also come within the purview of this clause. Before using these words we have to see that intelligent men will not take undue advantage of exemptions of the taxes and that is why I should like to have an explanation from the Hon'ble Minister. What is his intention so far as these two words " principally " and " educational " are concerned.

Lastly, in sub-clause (3), the decision of the Commissioner of Commercial Taxes thereon shall be final and shall not be called in question in any Court of Law. Here, there is no provision for appeal. I should like to suggest that whenever an executive authority passes any orders, at least the provision for appeal must be made somewhere. It may be to a higher authority, the tribunal or even the Government. Unless provision for appeal is there, those orders should not be made final and unquestioned in a Court of Law. So, if this question of decision, instead of entrusting it to the Commissioner, be enstrusted to the Deputy Commissioner working under him and an appeal to the Commissioner be provided, it will be alright. If the Commissioner of Commercial Taxes is the first authority, then an appeal should be there to the tribunal. Some provision for appeal should be there so that people may get redress from the higher authorities.

These are the two points which I should like to bring to the notice of Hon'ble Minister and he may consider them.

†Sri G. V. GOWDA.—It is not clear whether the word " principally "

(SRI G. V. GOWDA)

qualifies religious, charitable and educational purposes.

Mr. DEPUTY SPEAKER.—All those matters were in the original Bill.

Sri G. V. GOWDA.—Whether it would qualify all those purposes, religious, charitable or educational, or it would qualify only religious purposes, is not clear.

Mr. DEPUTY SPEAKER.—During the general discussion, all these matters were stressed.

Sri G. V. GOWDA.—This is an amendment and we are passing that amendment. It is not clear to which of those purposes that word "principally" qualifies. I think it is very ambigous and it is not clear what it really means. Hon'ble Minister has been pleased to say what religion and religious purpose is. In several houses, in Hindu families, they have set apart one fourth of the house for worshipping purposes. Every morning and evening they do not resort to make use of the place for any other purpose except worshipping. Could we claim exemption to that portion of the building where this religious purpose is carried on. I request the Hon'ble Minister to see that no confusion arises on this account.

Secondly, even educational purposes, as my freind opined, has to be defined clearly. Producing films and documentary films is educating people. Suppose a studio produces films and says that it is for educational purpose and therefore Government is not entitled to levy tax as it is for educational purpose, what are the Government going to do ? It is further stated that buildings used for educational purposes, boarding houses or hostels for students receive exemption. Educational institutions and such institutions that are there for which Government intends to exempt should be stated at least in the circular or direction Government may issue later on. They should clearly specify.

Thirdly, the Commissioner of Commercial Taxes is the final authority. I request that at least a revisional power may be given to the Commissioner of Commercial Taxes. In the original Bill, the Government had reserved that power. Now, they have vested that power in the Commissioner of Commercial Taxes and it cannot be questioned in any Court of Law. There is no appeal and there is no revision—not even revision to the Government. Therefore, I am suggesting, when in several other measures, you have provided provision to take an appeal to the appellate authority or the tribunal, why should it not be in this case, because it is more important here.

Inasmuch as the phrases are not clear, several people may take advantage of them and claim concessions. Therefore, I suggest that appeal should be provided for to the Appellate Tribunal or some other body.

5 P.M.

†ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ಮೊದಲನ ಮೂಲ ಮನೂವೆಯಲ್ಲದ್ದ ವಿವರಣೆಗಳಿಗಿಂತ ಇದರಲ್ಲಿ ಹೆಚ್ಚು ತಬ್ಬಿಬ್ಬಾಗುವಂತೆ ಮಾಡಿದ್ದಾರೆ. ಇದರಲ್ಲಿ ಬಹಳ confusion ಆಗಿದೆ. ಒಂದು ಚದರ ಮೈಲಿಯಷ್ಟು ಜಾಗದಲ್ಲಿ ವಾಸದ ಮನೆಗಳನ್ನು ಕಟ್ಟಿರುತ್ತಾರೆ. ಆದಷ್ಟು religious purposesಗೆ ಎಂದು ಹೇಳಬಹುದು. ಉದಾಹರಣೆಗೆ ಶೃಂಗೇರಿಯಲ್ಲಿ ಒಂದು ಚದರ ಮೈಲ್ಲಿಯಲ್ಲಿ ಮಠ, ದೇವಸ್ಥಾನ ಮತ್ತು ಮನೆಗಳನ್ನು ಕಟ್ಟಿರುತ್ತಾರೆ. ಅವೆಲ್ಲವೂ religious institutions ಆಗುತ್ತವೆಯೆ ? ಅವುಗಳಲ್ಲಿ ಮ್ಯಾನೇಜರ್ ವಾಸ ಮಾಡುವ ಮನೆಯಿರುತ್ತದೆ, ಪಾರುಪತ್ತೇಗಾರನ ಮನೆಯಿರುತ್ತದೆ, ಬೇರೆಯವರ ವಾಸದ ಮನೆಗಳಿರುತ್ತವೆ. ಹಾಗೆ ದೇವಸ್ಥಾನದ ಸುತ್ತಲೂ ಮನೆಗಳಿರುತ್ತವೆ. ಮುನಿಸಿಪಾಲಿಟಿಯವರು ಅವುಗಳಿಗೆ ತೆರಿಗೆ ಹಾಕಿದ್ದಾರೆ. ಮುರುಘಿ ಮಠದವರು ಒಂದು ದೊಡ್ಡ ಕಾಂಪೌಂಡಿನಲ್ಲಿ ಐವತ್ತು ಅರವತ್ತು ಮನೆಗಳನ್ನು ಕಟ್ಟಿಕೊಂಡಿದ್ದಾರೆ. ಅದರಲ್ಲಿ ಮ್ಯಾನೇಜರ್, ಗುಮಾಸ್ತರು ಮುಂತಾದವರಿಗೆಲ್ಲ ಕೊಟ್ಟಿರುತ್ತಾರೆ. ಸ್ವಾಮಿಗಳಿರುವ ಜಾಗವೂ ಇರುತ್ತದೆ. ಹೀಗಿರುವಾಗ ಸ್ವಾಮಿಗಳು ಕುಳಿತು ಕೊಳ್ಳುವ ಜಾಗಕ್ಕೆ ಮಾತ್ರ ವಿನಾಯಿತಿ ಕೊಡುತ್ತಾರೆಯೆ ಎನ್ನುವುದನ್ನು ವಿಶದೀಕರಿಸಬೇಕು. ಸರ್ಕಾರ ಇಂಥಾ ಕಾನೂನು ಮಾಡಿದರೆ, ಅವರು ತಮ್ಮ ಕೈಲಿ ಅಧಿಕಾರವಿದೆಯೆಂದು ಏನೋ ಮಾಡುತ್ತಾರೆಂದು ಜನರು ಅಡಿಕೊಳ್ಳುವಂತಿರಬಾರದು. ಸ್ಪಷ್ಟವಾಗಿ ಎರಡು ಉದಾಹರಣೆಗಳನ್ನು ಕೊಟ್ಟಿದ್ದೇನೆ. ನಾಳೆ ಜನಗಳು ಕೋರ್ಟುಗಳಿಗೆ ಹೋಗಲು ಅವಕಾಶವಾಗಬಾರದು, ಕಾಂಪೌಂಡುಗಳಲ್ಲಿ ಮನೆಗಳನ್ನು ಕಟ್ಟಿ ಬಾಡಿಗೆಗೆ ಕೊಡಬಹುದು. ಹೀಗೆ ಧಾರ್ಮಿಕ ಸಂಸ್ಥೆಗಳವರು ಸಂಚಾದನೆ ಮಾಡುವುದಾದರೆ, ದೇಶದ ಅಭಿವೃದ್ಧಿ ಕಾರ್ಯಗಳಿಗಾಗಿ ಸರ್ಕಾರ ಏಕೆ ತೆರಿಗೆ ಹಾಕಬಾರದು ? ವಾಸದ ಮನೆಗಳಿದ್ದರೆ ಹಾಕಬೇಕು, ಇಲ್ಲದಿದ್ದರೆ ಇಲ್ಲವೆಂದು ಸ್ಪಷ್ಟಪಡಿಸಬೇಕು. ಈ ಕಾನೂನು ಜಾರಿಗೆ ಬರುವಹೊತ್ತಿಗೆ

ದೊಡ್ಡ ಕಾಂಪೌಂಡುಗಳಲ್ಲಿ ಮನೆಗಳನ್ನು ಕಟ್ಟಿ ಅದೆಲ್ಲವೂ religious and charitable institutions. ಎಂದು ಹೇಳಬಹುದು. ಹಾಸ್ಟೆಲುಗಳು, ಕಾಲೇಜು, ಸ್ಕೂಲುಗಳು, ಧರ್ಮಛತ್ರಗಳು ಇವುಗಳನ್ನು ಬಿಡಬಹುದು. ನರ್ಕಾರದವರ ಉದ್ದೇಶ ಇದರಲ್ಲಿ ಅರ್ಥವಾದರೂ ಬಹಿರಂಗವಾಗಿ ಇಷ್ಟು ಮಾತ್ರ ಹೇಳುತ್ತಿದ್ದೇನೆ. ದಯವಿಟ್ಟು ಇದನ್ನು ನರ್ಕಾರ ಎಚ್ಚರಿಕೆಯಿಂದ ನೋಡಬೇಕು. ಈ ಮಸೂದೆಯಲ್ಲಿರುವ ದೋಷಗಳನ್ನು ನಿವಾರಣೆವ ಾಡಬೇಕು ಎಂದು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

†Sri S. SIVAPPA.—Sir, the words used in this Bill are so defective and so ambiguous that if it is passed as it is, it will lead to a lot of complication and confusion and every house can be converted into one used principally for a religious purpose or educational purpose or charitable purpose. Suppose I keep the photo of some Swamiji in one room of my house and offer prayers there and my family members occupy the other rooms and say that the house is principally used for a religious purpose and thereby claim exemption. How can you exempt such a house ? Suppose I run a school consisting of ten children in one room of my house and claim exemption for the whole house on the ground that it is principally used for an educational purpose. Is there any justification for it ? I request the Hon'ble the Finance Minister to withdraw this clause and bring in a suitable amendment even at this stage so that there will be no ambiguity. Or it will lead to litigations and it will be a paradise for lawyers.

†Sri B. D. JATTI.—Sir, there seems to be some confusion regarding the words 'buildidgs used principally for religious, charitable or educational purposes.' If there is a building consisting of 10 rooms, and if 6 or 7 rooms are used for educational purpose or charitable purpose or religious purpose, then it means that probably the building is used for religious purpose or educational purpose or charitable purpose. Now, if a house consists of 10 rooms, and if one room is used for any of these purposes, and if anyone wants to claim exemption on the ground that it is used principally for any of those purposes, then it will defeat the very purpose of this Bill. Again, the discretion which is given to the Government, will be exercised carefully, and for a good purpose. If some person comes for ward and says that the entire building is used for educational purpose, Government will use its discretion properly and, if necessary, while framing the rules we will see how we can clarify this point.

Mr. DEPUTY SPEAKER.—Now I will put the amendment to the House. Question is :

That for clause 3, the following clause shall be substituted, namely.—

"3. *Exemptions.*—(1) The buildings tax shall not be leviable in respect of the following buildings, namely.—

(*a*) building owned by the State Government, the Central Government or any local authority ;

(*b*) building used principally for religious, charitable or educationul purposes ;

Explanations.—(i) "Charitable purpose" includes relief of the poor and medical relief ;

(ii) A building used for educational purpose includes a boarding house or hostel for students.

(c) save in respect of buildings to which proviso (1) to subsection (1) of section 4 is applicable, residential buildings having a floorage of not more than one thousand square feet and non-residential buildings having a floorage of not more than two hundred and fifty square feet.

(2) The State Government may, if in its opinion it is necessary in public interest so to do, by notification in the official gazette, exempt from payment of buildings tax any class of buildings.

(3) If any question arises as to whether a building falls under subsection (1) or a notification issued under sub-section (2), it shall be referred to the Commissioner of Commercial Taxes and the decision of the Commissioner of Commercial Taxes thereon shall be final

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and shall not be called in question in any Court of law. Before the Commissioner of Commercial Taxes decides the question the parties interested shall be given an opportunity to be heard."

The motion was adopted.

MR. DEPUTY SPEAKER.—The question is :

"That Clause 3, as amended, stand part of the Bill.

The motion was adopted.

Clause 3, as amended, was added to the Bill.

SRI B. D. JATTI.—For Clause 4. I beg to move :

Clause 4.

That for Clause 4, the following clause shall be substituted, namely :—

"4 *Levy of buildings tax.*—(1) There shall be charged, levied and paid tax (hereinafter referred to as 'buildings tax') in respect of total floorage of every building.—

"(*a*) at the rate or rates specified in Sections A and B of Part I of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part I of Schedule I ;

"(*b*) at the rate or rates specified in Sections A and B of Part II of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part II of Schedule I ;

"(*c*) at the rate or rates specified in Sections A and B of Part III of Schedule II on residential and non-residential buildings, as the case may be, situated in every rating area specified in Part III of Schedule I :

"Provided that—

"(1) where more than one building in the same rating area is owned by the same person the buildings tax shall be levied on the aggregate floorage of all such buildings ;

"(2) if any building consists of both residential and non-residential portions, the residential and non-residential portions shall be deemed to be separate buildings and the buildings tax shall be levied accordingly ;

"(3) if any residential building is converted into a non-residential building by being put to non-residential use or otherwise, buildings tax shall be payable at the rates applicable to non-residential buildings, and credit shall be given to the tax already levied and collected in respect of the building as a residential building.

"*Explanation 1.*—A building which is not liable to be taxed under this Act on account of its having a floorage of not more than one thousand square feet or two hundred and fifty square feet, as the case may be, shall become liable to be so taxed if the floorage of the building is subsequently increased by new constructions or additions or combinations.

"*Explanation 2.*—Where the floorage of the building which has already been taxed is subsequently increased by new extensions or additions or combinations, tax shall be computed on the total floorage of the building including that of the new extensions or additions or combinations and credit shall be given to the tax already levied and collected in respect of the building before such extensions or additions or combinations.

"(2) The buildings tax shall be payable by the owner of the building.

"(3) Subject to the provisions of sub-section (1), the buildings tax in respect of the floorage of any building shall not be payable more than once under this Act."

MR. SPEAKER.—Amendment moved :

Clause 4.

That for clause 4, the following clause shall be substituted, namely :—

"*4. Levy of buildings tax.*—(1) There shall be charged, levied and paid tax (hereinafter referred to as 'buildings tax') in respect of total floorage of every building,—

"(*a*) at the rate or rates specified in Sections A and B of Part I of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part I of Schedule I;

"(*b*) at the rate or rates specified in Sections A and B of Part II of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part II of Schedule I;

"(*c*) at the rate or rates specified in Sections A and B of Part III of Schedule II on residential and non-residential buildings, as the case may be, situated in every rating area specified in Part III of Schedule I:

"Provided that—

"(1) where more than one building in the same rating area is owned by the same person, the buildings tax shall be levied on the aggregate floorage of all such buildings;

"(2) if any building consists of both residential and non-residential portions, the residential and non-residential portions shall be deemed to be separate buildings and the buildings tax shall be levied accordingly;

"(3) if any residential building is converted into a non-residential building by being put to non-residential use or otherwise, buildings tax shall be payable at the rates applicable to non-residential buildings and credit shall be given to the tax already levied and collected in respect of the building as a residential building.

"*Explanation* 1.—A building which is not liable to be taxed under this Act on account of its having a floorage of not more than one thousand square feet or two hundred and fifty square feet, as the case may be, shall become liable to be so taxed if the floorage of the building is subsequently increased by new constructions or additions or combinations.

"*Explanation 2.*—Where the floorage of building which has already been taxed is subsequently increased by new extensions or additions or combinations, tax shall be computed on the total floorage of the building including that of the new extensions or additions or combinations and credit shall be given to the tax already levied and collected in respect of the building before such extensions or additions or combinations.

"2 The buildings tax shall be payable by the owner of the building.

"3 Subject to the provisions of sub-section (1), the buildings tax in respect of the floorage of any building shall not be payable more than once under this Act."

†SRI G. V. GOWDA.—Sir, it is true that this buildings tax is payable only once, but from this amendment it is not clear which are those buildings which become liable to pay this tax. Is there any period fixed for that purpose? If we go through the amendment, it seems that all the buildings in the State of Mysore have to pay this tax irrespective of whether they have been existing from 1870 or even from the B.C. era or whether they have been constructed recently. We have to consider whether it would be within our competence to levy this tax even on those buildings which were constructed at a time when this Government had no jurisdiction over those areas. The new Mysore State came into existence only after 1st November 1956. So the question is, are we competent to levy this tax on buildings constructed prior to 1st November 1956 in those areas which were not part of the new Mysore State. We have got to consider the constitutional aspect of the question. To me, it is not sound that we should resort to this kind of tax on such buildings in those areas because those buildings might have been constructed in those areas even before 1870. I raised a point of order on this subject at the

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time of the general discussion, but the Speaker was pleased to say that it is for the court to decide whether we are competent to levy this tax on such buildings or not. So it appears to me it would have been a very sound thing if a time limit had been stipulated so that the buildings constructed prior to that time may not be subjected to this tax. I do not know what made the Select Committee to change the wording in the original Bill according to which buildings constructed prior to 1st November 1956 were not subjected to this tax. I feel that this amendment does more harm to very many persons and so this tax should be restricted to those buildings which were constructed after 1st November 1956.

† SRI B. D. JATTI.—The argument advanced by my friend is a strange one. He is a lawyer practising daily and yet, I do not know how he is saying that this is unconstitutional. Are we people coming from the integrated areas not subjects of the new Mysore State today and are we not enjoying all the rights and privileges of the citizen of new Mysore State? Have we not got the same rights and privileges as the people of old Mysore? So it is not correct to argue that the Government has no right to levy this tax on buildings constructed prior to 1st November 1956 in the integrated areas. In fact, it was suggested here that this tax should be levied on all buildings whether constructed prior to 1st November 1956 or thereafter in order to get more money for the State Exchequer. The Select Committee has only incorporated that suggestion.

MR. DEPUTY SPEAKER.—The question is:

Clause 4.

"That for clause 4, the following clause shall be substituted, namely:—

"4. *Levy of buildings tax.*—(1) There shall be charged, levied and paid tax (hereinafter referred to as 'buildings tax') in respect of total floorage of every building,—

"(*a*) at the rate or rates specified in Sections A and B of Part I of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part I of Schedule I;

"(*b*) at the rate or rates specified in Sections A and B of Part II of Schedule II on residential buildings and non-residential buildings, as the case may be, situated in every rating area specified in Part II of Schedule I;

"(*c*) at the rate or rates specified in Sections A and B of Part III of Schedule II on residential and non-residential buildings, as the case may be, situated in every rating area specified in Part III of Schedule I:

"Provided that—

"(1) where more than one building in the same rating area is owned by the same person the buildings tax shall be levied on the aggregate floorage of all such buildings;

"(2) if any building consists of both residential and non-residential portions, the residential and non-residential portions shall be deemed to be separate and the buildings tax shall be levied accordingly;

"(3) if any residential building is converted into a non-residential building by being put to non-residential use or otherwise, buildings tax shall be payable at the rates applicable to non-residential buildings, and credit shall be given to the tax already levied and collected in respect of the building as a residential building.

"*Explanation 1.*—A building which is not liable to be taxed under this Act on account of its having a floorage of not more than one thousand square feet or two hundred and fifty square feet, as the case may be, shall become liable to be so taxed if the floorage of the building is subsequently increased by new constructions or additions or combinations.

"*Explanation 2.*—Where the floorage of the building which has already been taxed is subsequently

increased by new extensions or additions or combinations, tax shall be computed on the total floorage of the building including that of the new extensions or additions or combinations and credit shall be given to the tax already levied and collected in respect of the building before such extensions or additions or combinations.

"(2) The buildings tax shall be payable by the owner of the building.

"(3) Subject to the provisions of sub-section (1), the buildings tax in respect of the floorage of any building shall not be payable more than once under this Act."

The motion was adopted.

Mr. DEPUTY SPEAKER.—The question is:

"That clause 4, as amended, do stand part of the Bill."

The motion was adopted.

Clause 4, as amended, was added to the Bill.

Mr. DEPUTY SPEAKER.—The question is:

"That clause 5 do stand part of the Bill."

The motion was adopted.

Clause 5 was added to the Bill.

Sri B. D. JATTI.—For clause 6, I beg to move:

Clause 6.

"That for clause 6, the following clause shall be substituted, namely:—

"6. *Return of buildings.*—(1) The owner of every building not exempted from payment of buildings tax, shall furnish to the assessing authority a return in the prescribed form verified in the prescribed manner and containing such particulars in respect of the building as may be prescribed.

"(2) Such return shall be furnished,—

"(i) in the case of buildings in existence on the date of commencement of this Act, within thirty days from the date of such commencement; and

"(ii) in the case of buildings the construction of which is completed after the commencement of this Act, within two months from the date on which the construction of the building is completed.

"(3) If the assessing authority is of opinion that any building is liable to payment of buildings tax, then, notwithstanding anything contained in sub-section (1), it may serve a notice upon the owner of such building requiring him to furnish within such period not being less than thirty days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner and containing such particulars in respect of the building as may be required in the notice."

Mr. DEPUTY SPEAKER.—Amendment moved:

"That For clause 6, the following clause shall be substituted, namely.—

"6. *Return of buildings.*—(1) The owner of every building not exempted from payment of buildings tax, shall furnish to the assessing authority a return in the prescribed form verified in the prescribed manner and containing such particulars in respect of the building as may be prescribed.

"(2) Such return shall be furnished,—

(i) in the case of buildings in existence on the date of commencement of this Act, within thirty days from the date of such commencement; and

"(ii) in the case of buildings the construction of which is completed after the commencement of this Act, within two months from the date on which the construction of the building is completed.

"(3) If the assessing authority is of opinion that any building is liable to payment of buildings tax, then, notwithstanding anything contained in sub-section (1), it may serve a notice upon the owner of such building requiring him to furnish within such period not being less than thirty days as may

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be specified in the notice, a return in the prescribed from and verified in the prescribed manner and containing such particulars in respect of the building as may be required in the notice."

The motion was adopted.

MR. DEPUTY SPEAKER.—The question is:

"That Clause 6, as amended, do stand part of the Bill".

The motion was adopted.

Clause 6, as amended, was added to the Bill.

MR. DEPUTY SPEAKER.—The question is:

"That Clauses 7 to 33, both inclusive, do stand part of the Bill."

The motion was adopted.

Clauses 7 to 33, both inclusive, were added to the Bill.

MR. DEPUTY SPEAKER.—The question is:

"That Schedule I do stand part of the Bill."

The motion was adopted.

Schedule I was added to the Bill.

MR. DEPUTY SPEAKER.—Motion moved:

"That Schedule II do stand part of the Bill".

SRI B. D. JATTI.—Sir, I beg to move an amendment:

That for Schedule II, the following Schedule shall be substituted, namely:—

SCHEDULE—II

(See section 4)

Rates of Buildings Tax

PART I

Section A.

Residential Buildings.

Floorage	*Rate*
(1) On the first one thousand square feet of floorage	Nil.
(2) On the next two thousand square feet of floorage or part thereof.	Fifteen naye paise per square foot.
(3) On the next two thousand square feet of floorage or part thereof.	Twenty five naye paise per square foot.
(4) On the next four thousand square feet of floorage or part thereof.	Thirty naye paise per square foot.
(5) On the balance of floorage	Forty naye paise per square foot.

Section B.

Non-Residential Buildings.

(1) On the first three thousand square feet of floorage or part thereof.	Fifteen naye paise per square foot.
(2) On the next two thousand square feet of floorage or part thereof.	Twenty-five naye paise per square foot.
(3) On the next four thousand square feet of floorage or part thereof.	Thirty naye paise per square foot.
(4) On the balance of floorage	Forty naye paise per square foot.

PART II

Section A.

Residential Buildings.

(1) On the first one thousand square feet of floorage	Nil.
(2) On the next two thousand square feet of floorage or part thereof.	Ten naye paise per square foot.
(3) On the next two thousand square feet of floorage or part thereof.	Fifteen naye paise per square foot.
(4) On the next four thousand square feet of floorage or part thereof.	Twenty naye paise per square foot.
(5) On the balance of floorage	Twenty-five naye paise per square foot.

Section B.

Non-Residential Buildings.

(1) On the first three thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(2) On the next two thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(3) On the next four thousand square feet of floorage or part thereof	Twenty naye paise per square foot.
(4) On the balance of floorage	Twenty-five naye paise per square foot.

PART III.

Section A:

Residential Buildings.

(1) On the first one thousand square feet of floorage	Nil.
(2) On the next two thousand square feet of floorage or part thereof	Five naye paise per square foot.
(3) On the next two thousand square feet of florage or part thereof	Ten naye paise per square foot.
(4) On the next four thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(5) On the balance of floorage	Twenty naye paise per square foot.

Section B.

Non-Residential Buildings.

(1) On the first three thousand square feet of floorage or part thereof	Five naye paise per square foot.
(2) On the next two thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(3) On the next four thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(4) On the balance of floorage	Twenty naye paise per square foot."

Mr. DEPUTY SPEAKER.—Amendment moved.....

Sri N. HUTCHMASTHY GOWDA (Chandrasekharapura).—Sir, I beg to move an amendment to the amendment:—

"That in Schedule II proposed to be substituted for the existing Schedule in the amendment given notice of by Sri B D. Jatti, Minister for Finance,—

"In Section A and Section B of Part I, for the words "fifteen naye paise per square foot" in the two places where they occur, the words "twelve and half naye paise per square foot" shall be substituted."

Mr. DEPUTY SPEAKER.—Amendment to the amendment moved :

"That in Schedule II proposed to be substituted for the existing Schedule in the amendment given notice of by Sri B. D. Jatti, Minister for Finance.—

"In Section A and Section B of Part I, for the words "fifteen naye paise per square foot" in the two places where they occur, the words "twelve and a half naye paise per square foot" shall be substituted."

Sri B. D. JATTI.—I accept the amendment to the amendment,

Mr. DEPUTY SPEAKER.—The question is :

"That in Schedule II proposed to be substituted for the existing Schedule in the amendment given notice of by Sri B. D. Jatti, Minister for Finance.—

"In Section A and Section B of Part I, for the words "fifteen naye paise per square foot" in the two places where they occur, the words "twelve and a half naye paise per square foot" shall be substituted."

The motion was adopted.

Mr. DEPUTY SPEAKER.—I will now put the amendment of Hon'ble Finance Minister as amended by Sri N. Hutchmasthy Gowda's Amendment.

"That For Schedule II, thef ollowing Schedule shall be substituted, namely:—

SCHEDULE—II.

(See section 4)

Rates of Buildings Tax

PART I

Section A

Residential Buildings.

Floorage	*Rate*
(1) On the first one thousand square feet of floorage	Nil
(2) On the next two thousand square feet of floorage or part thereof	Twelve and half naye paise per square foot.
(3) On the next two thousand square feet of floorage or part thereof	Twenty five naye paise per square foot.
(4) On the next four thousand square feet of floorage or part thereof	Thirty naye paise per square foot.
(5) On the balance of floorage	Forty naye paise per square foot.

Section B.

Non-Residential Buildings.

(1) On the first three thousand square feet of floorage or part thereof	Twelve and half naye paise per square foot.
(2) On the next two thousand square feet of floorage or part thereof	Twenty-five naye paise per square foot.
(3) On the next four thousand square feet of floorage or part thereof	Thirty naye paise per square foot.
(4) On the balance of floorage	Forty naye paise per square foot.

PART II

Section A.

Residential Buildings.

(1) On the first one thousand square feet of floorage	Nil
(2) On the next two thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(3) On the next two thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(4) On the next four thousand square feet of floorage or part thereof	Twenty naye paise per square foot.
(5) On the balance of floorage	Twenty-five naye paise per square foot.

Section B

Non-Residential Buildings.

(1) On the first three thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(2) On the next two thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(3) On the next four thousand square feet of floorage or part thereof	Twenty naye paise per square foot.
(4) On the balance of floorage	Twenty-five naye paise per square foot.

PART III

Section A.

Residential Buildings.

(1) On the first one thousand square feet of floorage	Nil.
(2) On the next two thousand square feet of floorage or part thereof	Five naye paise per square foot.
(3) On the next two thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(4) On the next four thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(5) On the balance of floorage	Twenty naye paise per square foot.

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Section B.

Non-Residential Buildings.

(1) On the first three thousand square feet of floorage or part thereof	Five naye paise per square foot.
(2) On the next two thousand square feet of floorage or part thereof	Ten naye paise per square foot.
(3) On the next four thousand square feet of floorage or part thereof	Fifteen naye paise per square foot.
(4) On the balance of floorage	Twenty naye paise per square foot."

The motion was adopted.

Mr. DEPUTY SPEAKER.—The question is:—

"Schedule II, as amended, do stand part of the Bill".

The motion was adopted.

Schedule II, as amended, was added to the Bill.

Mr. DEPUTY SPEAKER.—The question is:

"That Clause 1, the Title and the Preamble do stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Sri B. D. JATTI.— I beg to move:

Motion to pass.

That the Mysore Buildings Tax Bill, 1962, as amended, be passed.

Mr. DEPUTY SPEAKER.—The question is:

"That the Mysore Buildings Tax Bill, 1962, as amended, be passed."

The motion was adopted.

Mr. DEPUTY SPEAKER.—The Bill is passed:

Sri B. D. JATTI.—Sir, the other Bill may be taken up to-morrow.

Mr. DEPUTY SPEAKER.—The House will now rise and re-assemble to-morrow at 1 P.M.

The House adjourned at Twenty five Minutes past Five of the Clock to meet again at One of the Clock on Thursday, the 6th December 1962.

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